

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>	PAGE: 1 OF 3
ISSUED BY: <b>Department of Revenue - Human Resources</b>	
EFFECTIVE DATE:	
PROCEDURE # <b>6.3.1</b> ( <i>formerly KRC procedure #3.8</i> )	
SUBJECT: <b>Applicant Filing Verifications</b>	
DISTRIBUTION CODE: A, B	CONTACT: <b>Commissioner's Office, Station #6</b> <b>(502) 564-4444 or (502) 564-4456</b>

## I. PURPOSE

The Department of Revenue requires that all applicants recommended for employment must be in compliance with the tax laws of the Commonwealth of Kentucky so as to not compromise the Department of Revenue's ability to perform its statutory duties or to assign duties to the applicant.

## II. PROCEDURE

### A. Authorization for Examination of Employee Records

The **Authorization for Examination of Employee Records** form must be completed by each applicant interviewed for a position with the Department of Revenue. This form authorizes the Department of Revenue to verify that all required taxes have been paid by a potential employee. The employee must sign and date the form in the presence of a witness. The witness must sign the form.

### B. Filing Verifications and Criminal Record Checks

A **Filing Verification Form** must be completed for the following types of personnel action requests:

1. Appointments (both permanent full-time and seasonal)
2. Reinstatements to the Department of Revenue
3. Transfers into the Department of Revenue from other state agencies

### C. Supervisor's Verification of Filing Status

The supervisor is required to check only the filing status of the ONE applicant chosen to be recommended for the position.

When the supervisor responsible for making the employment recommendation has chosen the most qualified applicant for employment, he/she must follow one of the following procedures for verification of filing status:

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### **1. Supervisors with Access to the Necessary Tax Information**

All supervisors who have access to the necessary tax information will be required to:

- a. Confirm that the applicant has filed individual income tax returns, if required to file, for the previous four (4) years.
- b. Complete a **Filing Verification** form and attach it and the **Authorization for Examination of Employee Records** form, signed by the applicant, with the request for personnel action and supporting documentation.
- c. Forward the request for personnel action and supporting documentation through the chain of command for approval.

If the supervisor responsible for the verification cannot locate an applicant's returns, he or she should contact the Division of Individual Income Tax for assistance.

### **2. Supervisors without Access to the Necessary Tax Information**

Supervisors who do not have access to the tax information necessary to confirm that the applicant has filed individual income tax returns, if required to be filed, for the number of years listed on the **Filing Verification** form will utilize the following verification method:

- a. Forward a copy of the **Authorization for Examination of Employee Records** form, signed by the applicant, along with a copy of the applicant's employment application to the Division of Individual Income Tax for completion of the **Filing Verification** form.
- b. A contact from the Division of Individual Income Tax will return the forms to the supervisor making the employment recommendation.
- c. The supervisor will then forward through the approval chain of command the **Filing Verification** and the **Authorization for Examination of Employee Records** forms along with the request for personnel action.

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#### **D. Human Resources Branch**

The Human Resources Branch is required to:

1. Review the **Filing Verification form** and the **Authorization for Examination of Employee Records** form to ensure that they are complete and that the applicant's records reflect compliance with the tax filing requirements of this policy.
2. Return the documentation to the appropriate supervisor should the information be incomplete or incorrect. It shall be the responsibility of that supervisor to correct any errors or complete the documentation and resubmit the information to the Human Resources Branch. Personnel actions cannot be processed until the verification information is properly submitted.

#### **III. FORMS**

**Filing Verification Form – 7.Forms - 6.3.1/a**

**Authorization for Examination of Employee Records Form – 7.Forms - 6.3.1/b**

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**NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"**

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**DISTRIBUTION CODES:**

**A. Senior Management  
D. Department Personnel**

**B. Division Directors  
E. Division Personnel**

**C. Branch Managers/Supervisors  
F. Branch Personnel**

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